1. APPROPRIATION REPORT.

G. C. No. P. 259-G, dated 14th April 1947.

Finance and Appropriation Accounts :
Reconciliation of figures in —
Prompt disposal of audit enquiries in connection with —

It is essential that all the reconciliation work should be completed punctually and expeditiously and all the audit enquiries regarding the Finance and appropriation Accounts attended to and dealt with promptly, in order to facilitate timely compilation and publication of those Accounts and the Audit Reports thereon. All Heads of Offices are therefore requested to see that the instructions contained in the G. C., Finance Department, No. P. 259-G, dated 14th February 1940 and the *Government Resolution*, Finance Department, No. 2513/33, dated 29th August 1941 are again brought to the notice of the staff under them and that they are observed very strictly in future.

G. C. No. P. 259-G, dated 5th December 1947.

Appropriation Accounts for 1944-45 :
Recommendations made by the *Public Accounts* Committee on the —

In sub-paragraphs (1) and (3) of paragraph 4 of their Report on the Appropriation Accounts of the Government of Bombay for 1944-45 and the Audit Report thereon, the Public Accounts Committee have made the following general recommendations in respect of non-utilization of budget grants :—

"(1) The original grant should be strictly related to capacity to spend. Capacity to spend is conditioned by various factors such as labour, technical staff, material, transport, etc. The relevant among these factors should invariably be taken into account in fixing the original grant."

"(3) Steps should also be taken for minimising the delay between the passing of the budget and communication to disbursing authorities of the budget provisions with which they are concerned."

With regard to the first of the above two recommendations, the attention of all the Administrative Departments and Controlling Officers is invited to *Chapters III to VI* of the Bombay Budget Manual wherein detailed instructions for preparing the departmental estimates, both of receipts and of expenditure, and the procedure to be followed and the factors to be taken into account while proposing estimates for expenditure on existing as well as 'new' services, have been prescribed, and they are requested to see that these instructions are scrupulously observed.

2. As regards the other recommendation of the Public Accounts Committee, attention is invited to the instructions regarding the distribution of the budget grants and their communication to the controlling and disbursing officers laid down in paragraphs 92-94 of the Bombay Budget

Manual. With a view to enable the officers concerned to push on with new schemes and existing works early in the financial year, it is imperative that the budget grants should be communicated to them at the commencement of the year. The Administrative Departments and Controlling Officers are, therefore, requested to take steps to distribute and communicate the budget grants to the controlling and disbursing officers respectively, immediately after the budget is passed by the Legislative Assembly and complete the work of detailed distribution of allotments as expeditiously as possible in the beginning of April each year.

---

6. DEBT INCLUDING PUBLIC DEBT OF THE STATE, PUBLIC AND OTHER SECRETARIAT, INVESTMENT OF DEPOSITS.

G. R. No. 5634/33, dated 17th January 1948.

Special Development Fund:

Principles governing the use of —

In supersession of the orders issued in Government Resolution No. 5634/33, dated 19th October 1942 regarding principles governing the use of the Special Development Fund, Government has decided that with effect from 1947-48, the Special Development Fund in its previous form should cease to exist and that it should be reconstituted with the object of financing a programme of special uplift of the backward classes. A sum of Rs. 100 lakhs in addition to the unutilised balance out of the Rs. 25 lakhs previously allotted for such programme should accordingly be earmarked in the Special Development Fund as at the end of 1946-47 for a 5-year backward class programme. Necessary steps to transfer the balance in excess of the amount specified above, to the Post-War Reconstruction and Development Fund will be taken separately by asking for a supplementary demand from the Legislative Assembly in the current year.

2. The Special Development Fund programme in its new form will form a part of the general Post-War Reconstruction and Development Programme and expenditure on Special Development Schemes will be initially recorded under the appropriate sub-head under the minor head "Post-War Reconstruction and Development Programme" under each major head and finally debited to the minor head "Special Development Programme" under that major head by Deduct entry under the minor head "Post-War Reconstruction and Development Programme". The following revised principles are accordingly laid down for incurring expenditure from the new Special Development Fund :—

(i) The Fund should be utilised for schemes, including experimental scheme, for the uplift of Backward Classes which will form a part of the programme already approved by Government;

(ii) Expenditure from the Fund should either be non-recurrent or spread over a limited period not extending ordinarily beyond five years as far as possible. If however any such schemes are required to be continued beyond a period of five years, specific orders of Government should be obtained.

Note.—The limit of five years applies to individual schemes but not to general categories of expenditure.